

CITY OF EAU CLAIRE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2004

	General Fund	Debt Service - General	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 20,271,318	\$ -	\$ 5,892,537	\$ 26,163,855
Special assessments	164,703	2,165,216	10,981	2,340,900
Intergovernmental	12,639,795	-	3,263,361	15,903,156
Licenses and permits	1,550,063	-	277,296	1,827,359
Fines, forfeitures and penalties	858,854	-	121,008	979,862
Charges for services	1,776,774	-	335,787	2,112,561
Charges for services - intergovernmental	2,298,766	-	1,724,825	4,023,591
Investment income	845,349	398,220	334,905	1,578,474
Miscellaneous	90,354	35,517	1,834,093	1,959,964
Total Revenues	<u>40,495,976</u>	<u>2,598,953</u>	<u>13,794,793</u>	<u>56,889,722</u>
EXPENDITURES				
Current				
General government	5,871,507	2,618	3,145	5,877,270
Public safety	19,767,848	-	164,589	19,932,437
Public works	7,138,798	-	71,263	7,210,061
Health services	-	-	4,172,111	4,172,111
Culture and recreation	3,865,735	-	3,251,507	7,117,242
Development	-	-	3,022,269	3,022,269
Miscellaneous	427,892	-	-	427,892
Capital Outlay	-	-	12,622,208	12,622,208
Debt Service				
Principal retirement	-	3,018,670	490,000	3,508,670
Interest and fiscal charges	-	1,243,954	748,230	1,992,184
Total Expenditures	<u>37,071,780</u>	<u>4,265,242</u>	<u>24,545,322</u>	<u>65,882,344</u>
Excess (deficiency) of revenues over expenditures	<u>3,424,196</u>	<u>(1,666,289)</u>	<u>(10,750,529)</u>	<u>(8,992,622)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	5,460,000	5,460,000
Transfers from other funds	1,550,145	2,466,683	4,094,374	8,111,202
Transfers to other funds	(5,593,825)	-	(1,666,914)	(7,260,739)
Sale of capital assets	331,870	-	75,715	407,585
Total Other Financing Sources (Uses)	<u>(3,711,810)</u>	<u>2,466,683</u>	<u>7,963,175</u>	<u>6,718,048</u>
Net change in fund balances	(287,614)	800,394	(2,787,354)	(2,274,574)
FUND BALANCES - Beginning of Year	<u>15,973,260</u>	<u>4,360,037</u>	<u>29,778,319</u>	<u>50,111,616</u>
FUND BALANCES - END OF YEAR	<u>\$ 15,685,646</u>	<u>\$ 5,160,431</u>	<u>\$ 26,990,965</u>	<u>\$ 47,837,042</u>

See accompanying notes to financial statements.